



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 10549 S KANSAS AVE
P.O. BOX 969
HAYWARD, WI 54843

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LUCILLE A GUNTHER of
(Person responsible for accounts)

CITY OF HAYWARD WATERWORKS AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2001
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY**Utility Address:** 10549 S KANSAS AVE

P.O. BOX 969

HAYWARD, WI 54843

When was utility organized? 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS LUCILLE A GUNTHER**Title:** CITY CLERK TREASURER**Office Address:**

P.O. BOX 969

HAYWARD, WI 54843

Telephone: (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:** CTYCLERK@CHEQNET.NET

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM L SWINTKOWSKI**Title:** CHAIRPERSON**Office Address:**

10686 BEAL AVENUE

HAYWARD, WI 54843

Telephone: (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: ANDERSON, HAGER & MOE S.C.**Title:****Office Address:** ANDERSON, HAGER & MOE S.C.

P.O. BOX 231

HAYWARD, WI 54843-0231

Telephone: (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:****Date of most recent audit report:** 5/26/2000**Period covered by most recent audit:** 01-01-1999 TO 12-31-1999

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C METCALF**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

10215N METCALF RD

HAYWARD, WI 54843

Telephone: (715) 634 - 4612**Fax Number:** (715) 634 - 5868**E-mail Address:****Name:** MRS. LUCILLE A GUNTHER**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 593

HAYWARD, WI 54843

Telephone: (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:** CTYCLERK@CHEQNET.NET

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR PETE BOWE

MR WILLIAM L SWINTKOWSKI

MR ALLEN VOIGHT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/5/1990**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	549,211	546,883	1
Operating Expenses:			
Operation and Maintenance Expense (401)	343,399	335,610	2
Depreciation Expense (403)	159,047	153,093	3
Amortization Expense (404)	7,933	7,933	4
Taxes (408)	55,959	55,457	5
Total Operating Expenses	566,338	552,093	
Net Operating Income	(17,127)	(5,210)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(17,127)	(5,210)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,431	3,298	7
Nonoperating Rental Income (418)	7,400	5,800	8
Interest and Dividend Income (419)	16,033	13,653	9
Miscellaneous Nonoperating Income (421)	45	105	10
Total Other Income	24,909	22,856	
Total Income	7,782	17,646	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,782	17,646	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,715	32,913	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	4,781	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	30,715	37,694	
Net Income	(22,933)	(20,048)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	186,113	206,161	19
Balance Transferred from Income (433)	(22,933)	(20,048)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	163,180	186,113	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
TOWER RENTAL	7,400	3
Total (Acct. 418):	7,400	
Interest and Dividend Income (419):		
CHECKING AND INTEREST	7,282	4
INTEREST ON SPECIAL ASSESSMENTS	4,814	5
INTEREST ON SPECIAL ACCOUNTS	3,937	6
Total (Acct. 419):	16,033	
Miscellaneous Nonoperating Income (421):		
BAD CHECK CHARGES	45	7
Total (Acct. 421):	45	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,261		1,164		2,425	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	678		316		994	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	678	0	316	0	994	
Net income (or loss)	583	0	848	0	1,431	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	272,742	0	276,469	0	549,211	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,173				2,173	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	270,569	0	276,469	0	547,038	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,235,145	7,084,735	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,078,056	1,921,109	2
Net Utility Plant	5,157,089	5,163,626	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	60,057	55,562	6
Special Funds (125)	77,832	67,101	7
Total Other Property and Investments	137,889	122,663	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	137,602	141,691	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	83,997	86,574	10
Customer Accounts Receivable (142)	120,142	119,063	11
Other Accounts Receivable (143)	6,148	21,408	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	78,119	75,767	14
Materials and Supplies (150)	15,040	15,351	15
Prepayments (165)	2,174	2,424	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	443,222	462,278	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	7,933	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	7,933	
Total Assets and Other Debits	5,738,200	5,756,500	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,483,339	1,483,339	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	163,180	186,113	23
Total Proprietary Capital	1,646,519	1,669,452	
LONG-TERM DEBT			
Bonds (221)	12,735	90,223	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	545,644	543,853	26
Total Long-Term Debt	558,379	634,076	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,373	36,963	28
Payables to Municipality (233)	143,916	174,895	29
Customer Deposits (235)			30
Taxes Accrued (236)	91,255	44,520	31
Interest Accrued (237)	19,868	14,653	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	264,412	271,031	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,268,890	3,181,941	38
Total Liabilities and Other Credits	5,738,200	5,756,500	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,857,356	4,316,362	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	54,543	6,884			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,911,899	4,323,246	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	551,720	1,526,336	0	0	9
Total Accumulated Provision	551,720	1,526,336	0	0	
Net Utility Plant	2,360,179	2,796,910	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	502,503	1,418,606			1,921,109	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,107	108,940			159,047	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,210	(1,210)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	51,317	107,730	0	0	159,047	13
Debits during year						14
Book cost of plant retired	2,100	0			2,100	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,100	0	0	0	2,100	19
Balance End of Year	551,720	1,526,336	0	0	2,078,056	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.84%	2.55%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,917	10,119	2
Sewer utility	6,123	5,232	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,040	15,351	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		2
Balance end of year	1,483,339	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
B BOND SPECIAL ASSESSMENT 1994B	01/28/1994	11/30/2033	5.13%	6,274	1
B BOND SPECIAL ASSESSMENT 1994A	01/28/1994	11/30/2033	5.13%	6,461	2
Total Bonds (Account 221):				12,735	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BOND REFINANCE-WATER EXTENSION	11/01/2000	11/30/2010	5.95%	32,030	1
ENGINEER FEES	01/06/1993	01/20/2003	5.25%	26,685	2
NEW RESERVOIR/WELL #6	06/01/1999	06/25/2009	5.25%	184,469	3
RIVER CROSSING	06/23/1999	02/25/2009	5.25%	225,899	4
SEWAGE TREATMENT	09/24/1993	09/24/2003	5.25%	21,000	5
WATERWELL SYSTEM	11/06/1992	11/04/2002	5.25%	7,000	6
WORKING CAPITAL	11/17/1992	11/17/2002	5.25%	6,339	7
BOND REFINANCE-SEWER EXTENSION	11/01/2000	11/30/2010	5.95%	42,222	8
Total for Account 224				545,644	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	44,520	1
Accruals:		
Charged water department expense	50,148	2
Charged electric department expense		3
Charged sewer department expense	5,811	4
Other (explain):		
NONE		5
Total Accruals and other credits	55,959	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	8,559	7
PSC Remainder Assessment	665	8
Other (explain):		
NONE		9
Total payments and other debits	9,224	
Balance end of year	91,255	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SPECIAL ASSESS B BOND 1994A	195	1,862	2,057	0	1
SPECIAL ASSESSMENT B BOND 1994B	134	1,413	1,547	0	2
SPECIAL ASSESSMENT B BOND 1994A	31	349	351	29	3
SP ASSESS B BOND 1994B	30	341	343	28	4
Subtotal	390	3,965	4,298	57	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WORKING CAPITAL & ENG FEES	156	944	997	103	6
WATER WELL SYSTEM	442	1,696	1,854	284	7
SEWAGE TREATMENT	400	1,368	1,471	297	8
RIVER CROSSING	6,956	12,109	8,949	10,116	9
NEW WATER RESERVOIR	6,309	9,882	7,931	8,260	10
REFINANCE WATER & SEWER BONDS		751		751	11
Subtotal	14,263	26,750	21,202	19,811	
Notes Payable (231)					
NEW WATER RESERVOIR	0			0	12
Subtotal	0	0	0	0	
Total	14,653	30,715	25,500	19,868	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	863,151	0	0	2,318,790	0	3,181,941	1
Add credits during year:							
For Services	8,170			8,539		16,709	2
For Mains	61,493			8,747		70,240	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	932,814	0	0	2,336,076	0	3,268,890	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	171,900			1,508,477		1,680,377	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BARRON ELECTRIC CAPITAL CREDITS	60,057	2
Total (Acct. 124):	60,057	
Special Funds (125):		
REPLACEMENT RESERVE FUND	73,434	3
SPECIAL REDEMPTION FUND-SEWER	2,664	4
SPECIAL REDEMPTION FUND-WATER	1,734	5
Total (Acct. 125):	77,832	
Notes Receivable (141):		
CUSTOMER SPECIAL ASSESSMENTS	83,997	6
Total (Acct. 141):	83,997	
Customer Accounts Receivable (142):		
Water	49,258	7
Electric		8
Sewer (Regulated)	70,884	9
Other (specify):		
NONE		10
Total (Acct. 142):	120,142	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	137	12
Other (specify):		
REPAIR WORK	1,896	13
INTEREST RECEIVABLES	1,574	14
CONTRIBUTIONS IN AID OF CONSTRUCTION	2,541	15
Total (Acct. 143):	6,148	
Receivables from Municipality (145):		
2000 HYDRANT RENTALS	77,993	16
2000 TAX ROLL AMOUNT	126	17
Total (Acct. 145):	78,119	
Prepayments (165):		
PREPAID INSURANCE	2,174	18
Total (Acct. 165):	2,174	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYROLL AND FRINGE BENEFITS ADVANCED BY CITY	43,386	21
UTILITY SHARE OF PAVING EXPENSE	440	22
2000 INSURANCE AND DEBT PAYMENTS PAID BY CITY	100,090	23
Total (Acct. 233):	143,916	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,804,037	0	4,306,063	0	7,110,100	1
Materials and Supplies	9,518	0	5,677	0	15,195	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	527,111	0	1,472,471	0	1,999,582	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	897,982	0	2,327,433	0	3,225,415	6
Other (specify):					0	7
Average Net Rate Base	1,388,462	0	511,836	0	1,900,298	
Net Operating Income	34,867	0	(51,994)	0	(17,127)	8
Net Operating Income as a percent of						
Average Net Rate Base	2.51%	N/A	-10.16%	N/A	-0.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,483,339	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	174,646	3
Other (Specify):		4
Total Average Proprietary Capital	1,657,985	
Net Income		
Net Income	(22,933)	5
Percent Return on Proprietary Capital	-1.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

1. GUARD STREET AND BEAL AVENUE
2. EXTENDED MAIN BEHIND INTERMEDIATE SCHOOL

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 30, 2001

Mrs. Lucille A. Gunther, City Clerk Treasurer
City of Hayward Waterworks and Sewer
P.O. Box 969
Hayward, WI 54843-0969

2000 Analytical Review DWCCA-2500-PJL

Dear Mrs. Gunther:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

2. In item number 2 of our letter dated April 27, 2000, regarding our review of the utility's 1999 annual report, we explained that page W-8 in the utility's 2000 annual report should be adjusted for the hydrant reported as removed in 1999. However, we do not find the adjustment in the 2000 report. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2500.doc

Enclosure

-----Original Message-----

FINANCIAL SECTION FOOTNOTES

From: Leege, Peter
Sent: Friday, August 03, 2001 10:42 AM
To: 'CTYCLERK@CHEQNET.NET'
Subject: Review letter for Hayward Water Utility

Ms. Gunther:

As of today our office has not received a response to our letter of May 30, 2001 regarding our review of Hayward Water & Sewer Utility 2000 annual report. Please provide your response at this time.

Thank you.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

Reply received 8/17/01:

#1: a/c 640: dept operating with a skeleton crew, only necessary work done.

a/c 650: new well and pump on line = fewer repairs.

a/c 689: lab testing \$2,673, portable generator repairs \$2,984.

#2: \$600 of the \$1,800 reported retired in a/c 348 is for a hydrant retired in 1999.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	268,135	1
Total Sales of Water	268,135	
Other Operating Revenues		
Forfeited Discounts (470)	1,194	2
Other Water Revenues (474)	3,413	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,607	
Total Operating Revenues	272,742	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	58,374	5
General Operating Expenses (680-690)	71,313	6
Total Operation and Maintenance Expenses	129,687	
Other Operating Expenses		
Depreciation Expense (403)	50,107	7
Amortization Expense (404)	7,933	8
Taxes (408)	50,148	9
Total Other Operating Expenses	108,188	
Total Operating Expenses	237,875	
NET OPERATING INCOME	34,867	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	628	28,738	75,771	4
Commercial	350	53,115	84,666	5
Industrial	3	25,269	16,021	6
Total Metered Sales to General Customers (461)	981	107,122	176,458	
Private Fire Protection Service (462)	20		4,771	7
Public Fire Protection Service (463)	1		77,993	8
Other Sales to Public Authorities (464)	19	5,159	8,913	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,021	112,281	268,135	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	77,993	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	77,993	
Forfeited Discounts (470):		
Customer late payment charges	1,194	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,194	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,173	7
Other (specify):		
NONE		8
WATER RECONNECTIONS	1,240	9
Total Other Water Revenues (474)	3,413	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,923	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	19,531	3
Chemicals (630)	19,409	4
Supplies and Expenses (640)	199	5
Repairs of Water Plant (650)	1,029	6
Transportation Expenses (660)	1,283	7
Total Plant Operation and Maintenance Expenses	58,374	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	30,458	8
Office Supplies and Expenses (681)	3,856	9
Outside Services Employed (682)	9,161	10
Insurance Expense (684)	3,244	11
Employees Pensions and Benefits (686)	17,300	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	7,294	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	71,313	
Total Operation and Maintenance Expenses	129,687	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PROPERTY VALUE	46,735	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 VALUE OF METERS	568	2
Net property tax equivalent		46,167	
Social Security	GROSS PAYROLL	3,652	3
PSC Remainder Assessment	OPERATING REVENUES	329	4
Other (specify): NONE			5
Total tax expense		50,148	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209661				3
County tax rate	mills		3.687308				4
Local tax rate	mills		8.974293				5
School tax rate	mills		8.116599				6
Voc. school tax rate	mills		1.429133				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.416994				10
Less: state credit	mills		1.173848				11
Net tax rate	mills		21.243146				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.974293				14
Combined School Tax Rate	mills		9.545732				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.520025				17
Total Tax Rate	mills		22.416994				18
Ratio of Local and School Tax to Total	dec.		0.826160				19
Total tax net of state credit	mills		21.243146				20
Net Local and School Tax Rate	mills		17.550239				21
Utility Plant, Jan. 1	\$	2,781,486	2,781,486				22
Materials & Supplies	\$	10,119	10,119				23
Subtotal	\$	2,791,605	2,791,605				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,791,605	2,791,605				26
Assessment Ratio	dec.		0.953900				27
Assessed Value	\$	2,662,912	2,662,912				28
Net Local & School Rate	mills		17.550239				29
Tax Equiv. Computed for Current Year	\$	46,735	46,735				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	46,735					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,466		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,671		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,879		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	221,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,208		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,633		20
Total Pumping Plant	117,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,418		23
Total Water Treatment Plant	23,418	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,322		24
Structures and Improvements (341)	2,015		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,466	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,671	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,879	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	221,016	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			75,208	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,633	20
Total Pumping Plant	0	0	117,987	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,418	23
Total Water Treatment Plant	0	0	23,418	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,322	24
Structures and Improvements (341)			2,015	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	414,857		26
Transmission and Distribution Mains (343)	1,427,857	87,707	27
Fire Mains (344)	0		28
Services (345)	223,383	7,689	29
Meters (346)	67,876	2,842	30
Hydrants (348)	155,109	8,018	31
Other Transmission and Distribution Plant (349)	1,370		32
Total Transmission and Distribution Plant	2,305,789	106,256	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,209	50	35
Computer Equipment (372.1)	3,845	2,431	36
Transportation Equipment (373)	9,665		37
Other General Equipment (379)	67,790		38
Other Tangible Property (390)	0		39
Total General Plant	82,509	2,481	
Total utility plant in service directly assignable	2,750,719	108,737	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,750,719	108,737	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			414,857	26
Transmission and Distribution Mains (343)			1,515,564	27
Fire Mains (344)			0	28
Services (345)			231,072	29
Meters (346)	300		70,418	30
Hydrants (348)	1,800		161,327	31
Other Transmission and Distribution Plant (349)			1,370	32
Total Transmission and Distribution Plant	2,100	0	2,409,945	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,259	35
Computer Equipment (372.1)			6,276	36
Transportation Equipment (373)			9,665	37
Other General Equipment (379)			67,790	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	84,990	
Total utility plant in service directly assignable	2,100	0	2,857,356	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,100	0	2,857,356	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,814	10,814	1
February			10,163	10,163	2
March			9,688	9,688	3
April			10,171	10,171	4
May			12,044	12,044	5
June			11,317	11,317	6
July			13,247	13,247	7
August			13,662	13,662	8
September			12,335	12,335	9
October			11,418	11,418	10
November			10,182	10,182	11
December			8,931	8,931	12
Total for year	0	0	133,972	133,972	
Less: Measured or estimated water used in main flushing and water treatment during year				40	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				133,932	16
Less: Water sold				112,281	17
Losses and unaccounted for				21,651	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				632	21
Date of maximum: 9/8/2000					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				98	24
Date of minimum: 1/31/2000					25
Total KWH used for pumping for the year				283,421	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BAY STREET	1	365	12	430,000	Yes	1
BAY STREET BACK UP	2	330	6	430,000	No	2
JOHNSON STREET	3	44	6	720,000	Yes	3
LEIN ROAD	6	1,147	8	144,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DEEP 1	DEEP 2	DEEP 3	1
Location	BAY STREET	BAY STREET	JOHNSON STREET	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	FM	JOHNSTON	5
Year Installed	1915	1964	1979	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	300	400	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	FAIRBANKS MORSE	US ELECTRICAL	9
Year Installed	1915	1964	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	L			14
Location	LEIN ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AIRMOTOR			18
Year Installed	1999			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	110			21
Pump Motor or Standby Engine Mfr	FRANKLIN			22
Year Installed	1999			23
Type	ELECTRIC			24
Horsepower	15			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1915	1971	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	120	120	53	10
				11
Total capacity in gallons	50,600	150,000	510,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	6,638	0	0	0	6,638	1
M	D	4.000	7,158	0	0	0	7,158	2
P	D	4.000	39	0	0	0	39	3
A	D	6.000	21,575	0	0	0	21,575	4
M	D	6.000	7,112	0	0	0	7,112	5
P	D	6.000	16,555	65	0	0	16,620	6
A	D	8.000	2,380	0	0	0	2,380	7
M	D	8.000	1,610	0	0	0	1,610	8
P	D	8.000	18,810	3,052	0	0	21,862	9
P	S	8.000	1,110	0	0	0	1,110	10
A	D	10.000	9,714	0	0	0	9,714	11
M	D	10.000	377	0	0	0	377	12
M	T	10.000	100	0	0	0	100	13
P	D	10.000	25,936	0	0	0	25,936	14
A	D	12.000	1,574	0	0	0	1,574	15
P	D	12.000	1,002	0	0	0	1,002	16
P	T	12.000	2,480	0	0	0	2,480	17
Total Within Municipality			124,170	3,117	0	0	127,287	
Total Utility			124,170	3,117	0	0	127,287	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	595	0	0	0	595	104	1
M	0.750	99	0	0	0	99	10	2
M	1.000	389	3	0	0	392	62	3
M	1.250	11	0	0	0	11		4
M	1.500	20	3	0	0	23	3	5
M	2.000	29	1	0	0	30	2	6
M	2.500	1	0	0	0	1		7
M	3.000	3	0	0	0	3		8
P	4.000	4	1	0	0	5		9
P	6.000	3	0	0	0	3		10
P	8.000	1	0	0	0	1		11
Total Utility		1,155	8	0	0	1,163	181	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	906	20	5	0	921	132	1
0.750	24	1	0	0	25	3	2
1.000	61	0	0	0	61	15	3
1.250	5	0	0	0	5	2	4
1.500	25	3	0	0	28	7	5
2.000	22	0	0	0	22	9	6
3.000	6	0	0	0	6	1	7
4.000	2	0	0	0	2	0	8
6.000	2	0	0	0	2	0	9
Total:	1,053	24	5	0	1,072	169	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	629	252	2	2	0	36	921	1
0.750	6	17	0	0	0	2	25	2
1.000	5	47	1	7	0	1	61	3
1.250	0	5	0	0	0	0	5	4
1.500	4	19	2	1	0	2	28	5
2.000	0	15	2	4	0	1	22	6
3.000	0	2	0	3	0	1	6	7
4.000	0	0	1	1	0	0	2	8
6.000	0	1	0	1	0	0	2	9
Total:	644	358	8	19	0	43	1,072	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	242	7	2		247	2
Total Fire Hydrants	242	7	2	0	247	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	247
Number of distribution system valves end of year:	569
Number of distribution valves operated during year:	32

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Per KAB, called Hayward and they will be revising their sales page customer count to be under 1,000 and remain a Class D. 9/24/01 ele

Water Operation & Maintenance Expenses (Page W-05)

Per review:

a/c 640: dept operating with a skeleton crew, only necessary work done.

a/c 650: new well and pump on line = fewer repairs.

a/c 689: lab testing \$2,673, portable generator repairs \$2,984.

Water Utility Plant in Service (Page W-08)

Acct 343 Transmissions & Distribution Mains - 3,117 feet of mains added at a cost of \$87,707

Acct 372 1/2 Office Equipment - 1/2 cost of Desk \$50

Acct 372.1 Computer Equipment - 1/2 cost of billing software \$2,208
- 1/2 cost of printer \$223

Per review, \$600 of the \$1,800 reported retired in a/c 348 is for a hydrant retired in 1999.

Water Mains (Page W-15)

Water Mains - mains added were funded from Contribution in Aid of Construction

Water Services (Page W-16)

Water Services - Water services added during the year were funded from Contribution in Aid of Construction. There were no Special Assessments.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution valves operated during the year was less than 50%.
Manpower insufficient in 2000 to operate more.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	274,751	1
Total Sewage Operating Revenues	274,751	
Other Operating Revenues		
Forfeited Discounts (631)	1,718	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,718	
Total Operating Revenues	276,469	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	103,233	8
Maintenance Expenses (831-834)	30,948	9
Customer Accounting & Collection Expenses (840-843)	17,307	10
Administrative and General Expenses (850-857)	62,224	11
Total Operation and Maintenance Expenses	213,712	
Other Operating Expenses		
Depreciation Expense (403)	108,940	12
Amortization Expense (404)		13
Taxes (408)	5,811	14
Total Other Operating Expenses	114,751	
Total Operating Expenses	328,463	
NET OPERATING INCOME	(51,994)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	22	1,131	3,524	1
Commercial Revenues	2	104	304	2
Industrial Revenues				3
Revenues from Public Authorities	2	104	304	4
Total Flat Rate Service to General Customers (621)	26	1,339	4,132	
Measured Service to General Customers (622)				
Residential Revenues	619	28,213	97,057	5
Commercial Revenues	342	58,713	157,793	6
Industrial Revenues	3	759	1,996	7
Revenues from Public Authorities	18	5,004	13,773	8
Total Measured Service to General Customers (622)	982	92,689	270,619	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,008	94,028	274,751	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,718	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	<u>1,718</u>	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	<u>0</u>	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	34,149	1
Power and Fuel for Pumping (821)	15,703	2
Power and Fuel for Aeration Equipment (822)	37,858	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	13,765	8
Transportation Expenses (828)	1,758	9
Rents (829)		10
Total Operation Expenses	103,233	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	12,629	11
Maintenance of Collection System Pumping Equipment (832)	3,453	12
Maintenance of Treatment and Disposal Plant Equipment (833)	9,885	13
Maintenance of General Plant Structures and Equipment (834)	4,981	14
Total Maintenance Expenses	30,948	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	9,040	15
Flat Rate Inspections (841)		16
Meter Reading (842)	8,267	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	17,307	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	19,310	19
Office Supplies and Expenses (851)	2,931	20
Outside Services Employed (852)	8,391	21
Insurance Expense (853)	3,243	22
Employees Pensions and Benefits (854)	21,602	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	6,747	25
Rents (857)		26
Total Administrative and General Expenses	62,224	
Total Operation and Maintenance Expenses	213,712	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	GROSS PAYROLL	4,907	1
Local and School Tax Equivalent on Meters Charged by Water Department		568	2
PSC Remainder Assessment	OPERATING REVENUES	336	3
Other (specify): NONE			4
Total tax expense		5,811	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	13,135		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	183,673	7,409	6
Collecting Mains and Accessories (313)	1,597,463	10,707	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	409,250		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,203,521	18,116	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,878		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	378,451		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	388,329	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	68,208		17
Structures and Improvements (331)	413,043		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	316,859		20
Secondary Treatment Equipment (334)	536,995		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	5,990		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	149,399		25
Flow Metering and Monitoring Equipment (339)	56,636		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			13,135	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			191,082	6
Collecting Mains and Accessories (313)			1,608,170	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			409,250	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	2,221,637	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,878	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			378,451	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	388,329	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			68,208	17
Structures and Improvements (331)			413,043	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			316,859	20
Secondary Treatment Equipment (334)			536,995	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			5,990	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			149,399	25
Flow Metering and Monitoring Equipment (339)			56,636	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	49,606		28
Total Treatment and Disposal Plant	1,596,736	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,209	50	31
Computer Equipment (372.1)	3,845	2,431	32
Transportation Equipment (373)	9,666		33
Other General Equipment (379)	92,459		34
Other Tangible Property (390)	0		35
Total General Plant	107,179	2,481	
Total utility plant in service directly assignable	4,295,765	20,597	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,295,765	20,597	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			49,606	28
Total Treatment and Disposal Plant	0	0	1,596,736	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			1,259	31
Computer Equipment (372.1)			6,276	32
Transportation Equipment (373)			9,666	33
Other General Equipment (379)			92,459	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	109,660	
Total utility plant in service directly assignable	0	0	4,316,362	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	4,316,362	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	2	0	0	0	2		1
Sewer	4.000	992	7	0	0	999	35	2
Sewer	6.000	49	0	0	0	49	0	3
Sewer	8.000	4	0	0	0	4	0	4
Total Utility		1,047	7	0	0	1,054	35	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	7,512	0	0	0	7,512	1
6.000	16,446	0	0	0	16,446	2
8.000	82,249	515	0	0	82,764	3
10.000	13,240	0	0	0	13,240	4
12.000	11,024	0	0	0	11,024	5
15.000	175	0	0	0	175	6
18.000	1,848	0	0	0	1,848	7
24.000	538	0	0	0	538	8
Total Utility	133,032	515	0	0	133,547	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Acct 831 Maintenance of Sewage Collection System - Televising and cleaning collection systems cost \$11,117.

Acct 832 Collection System Pumping - Repair of pumps & electrical wire, \$2,788.

Acct 833 Treatment and Disposal Plant Equipment - Spray guns equipment repair, cost \$7,205.

Sewer Utility Plant in Service (Page S-07)

Acct 313 Collecting Mains - 515 feet added in 2000 at a cost of \$10,707.

Acct 372 Office Equipment - 1/2 cost of desk \$50.

Acct 372.1 Computer Equipment - 1/2 cost of billing software \$2,208
- 1/2 cost of printer \$223.

Sewer Services (Page S-09)

Sewer Services were funded from Contribution in Aid of Construction

Sewer Mains (Page S-10)

Sewer Mains added in 2000 were funded from Contribution in Aid of Construction.
